

COST REVIEW TEMPLATE FOR PROJECT OFFICERS – PROJECT GRANTS AND ALL OTHER GRANTS SUBJECT TO THIS COST REVIEW

(Electronically attach the completed form in IGMS, then print and retain a copy in the grant file. Include comments at the end of the cost review as necessary.)

Application/Grant Number:	00T12801-1	Applicant:	Alturas Rancheria
Project Period:	10/01/2013 - 09/30/2017	Budget Period:	10/01/2013 - 09/30/2017
Project Officer:	Tim Wilhite	Date Application Signed:	~ 07/05/2014

Application is for: ☒ new funding ☒ supplemental funding ☐ other:

Basis for Cost Determination: Application (check all applicable boxes)				
<input type="checkbox"/> Experience with applicant/project	<input checked="" type="checkbox"/> Experience with similar organizations	<input checked="" type="checkbox"/> Experience with similar projects		
Guidance: Personnel				
<p>This category includes only direct costs for the salaries of those individuals who will perform work directly for the project (generally, paid wage grade employees of the applicant organization). Personnel costs do not include: (1) costs for services of consultants, contractors, consortia members, or other partner organizations, which are included in the "Contractual" category; (2) costs for employees of subrecipients under subawards, which are included in the "Other" category; or (3) effort that is not directly in support of the proposed project, which may be covered by the organization's negotiated indirect cost rate.</p> <p>The applicant's budget detail must identify the personnel category type by FTE, including percentage of FTE for part-time employees, number of personnel proposed for each category, and the estimated funding amounts. For example, 4 engineers @ \$125,000; 2 scientists @ \$75,000, 1 Manager @ \$200,000, etc.</p> <p>The Bureau of Labor Statistics web site at http://data.bls.gov/PDQ/outside.jsp?survey=nc may assist determining reasonability.</p>	<p>A. Is the applicant proposing personnel as a direct cost under the application? <i>If NO, go to Travel.</i></p> <p>B. Are proposed personnel costs eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations?</p> <p>C. Are the proposed personnel costs (labor categories and salary ranges, skill mix, and their level of effort) reasonable and necessary to achieve project objectives?</p> <p>D. Are job titles/categories/labor rates consistent with the proposed function under the project? (E.g., if the CEO will be performing engineering work, the proposed compensation or valuation of contributed services should be appropriate for an engineer rather than a CEO.)</p> <p>E. Are the proposed personnel costs consistent with the budget and project periods?</p> <p>F1. Total requested personnel costs:</p> <p>F2. Total approved personnel costs:</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <table border="1"> <tr> <td>\$59,000</td> </tr> <tr> <td>\$59,000</td> </tr> </table>	\$59,000	\$59,000
	\$59,000			
\$59,000				
Basis for Cost Determination: Personnel (check all applicable boxes)				
<input type="checkbox"/> Publicly available information (e.g., on salary ranges, job classifications) - Source:	<input checked="" type="checkbox"/> Prudent person test (i.e., it does not exceed an amount that any reasonable person would incur under similar circumstances)	<input type="checkbox"/> Other:		
Guidance: Travel				
<p>Travel may be integral to the purpose of the proposed project (e.g., inspections) or related to proposed project activities (e.g., attendance at meetings). Applicants must provide a narrative description of the types/purposes of</p>	<p>A. Is the applicant proposing travel as a direct cost under the application?</p> <p><i>If NO, go to Equipment.</i></p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>		

<p>travel, estimated number of trips, planned destinations, and estimated number of travelers.</p> <p>The FedTravel website at http://www.fedtravel.com/ may assist determining reasonability.</p>	<p>B. Are proposed travel costs eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations?</p> <p>C. Overall and by purpose of travel, is the proposed travel reasonable and necessary to achieve project objectives?</p> <p>D1. Total requested travel costs: D2. Total approved travel costs:</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <table border="1"> <tr><td>\$4,375</td></tr> <tr><td>\$4,375</td></tr> </table>	\$4,375	\$4,375
\$4,375				
\$4,375				
<p>Basis for Cost Determination: Travel (check all applicable boxes)</p>				
<p><input checked="" type="checkbox"/> Knowledge of the training, meetings, or other purposes associated with the travel <input checked="" type="checkbox"/> Prudent person test <input type="checkbox"/> Other:</p>				
<p>Guidance: Equipment</p>	<p>Equipment</p>			
<p>This category includes only equipment proposed to be purchased as a direct cost. Equipment is defined as tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit although a lower dollar amount threshold can be established by the applicant. Equipment also includes accessories necessary to make the equipment operational. It does not include: (1) equipment planned to be leased/rented, including lease/purchase agreements; or (2) equipment service or maintenance contracts. These types of proposed costs should be included in the "Other" category.</p> <p>The budget narrative must include an itemized listing of all equipment proposed under the agreement.</p> <p>Non-State applicants must conduct a price-cost analysis for equipment purchases as required under 40 CFR 31.36 (States, Local Governments, and Indian Tribal Governments) or 40 CFR 30.45 (Non-Profits and Institutions of Higher Education).</p> <p>If non-competitive (e.g., sole-source) procurement is proposed by locality or tribal applicants for any amount, or by institutions of higher education, hospitals, or non-profits in excess of \$100,000, the PO may require the applicant to prepare a technical justification for the non-competitive procurement. State applicants need not provide a justification for non-competitive equipment purchases.</p>	<p>A. Is the applicant proposing the purchase of equipment as a direct cost under the application? <i>If NO, go to Supplies.</i></p> <p>B. Are proposed equipment costs eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations?</p> <p>C. Is each item of equipment proposed for purchase necessary to achieve project objectives?</p> <p>D. Were options other than purchase for each item of equipment considered, such as leasing, renting, or loan of government property? (Please complete the "Justification for Equipment Purchase" below to explain why equipment purchase was chosen.)</p> <p>E. Is the proposed cost of each item of equipment reasonable and is the category total reasonable in relation to the overall project budget?</p> <p>F. For non-State applicants, if sole-source procurements are indicated, has the applicant been informed of sole-source and cost-price analysis requirements?</p> <p>G1. Total requested equipment costs: G2. Total approved equipment costs:</p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p> <table border="1"> <tr><td>\$</td></tr> <tr><td>\$</td></tr> </table>	\$	\$
\$				
\$				
<p>Basis for Cost Determination: Equipment (check all applicable boxes)</p>				

<input type="checkbox"/> Knowledge of the type of equipment (e.g., companies that manufacture, how sold, etc.) (including similar equipment purchased by other recipients) <input type="checkbox"/> Consistency with recipient's procurement system (if State applicant)		<input type="checkbox"/> Market research/market value Source:	<input type="checkbox"/> Prudent person test <input type="checkbox"/> Other:
Justification for Equipment Purchase (check all applicable boxes)			
<input type="checkbox"/> Equipment has long-term value to the recipient's environmental programs <input type="checkbox"/> Equipment will serve an ongoing need of the project		<input type="checkbox"/> Equipment is intended to replace similar equipment <input type="checkbox"/> Leasing will result in increased costs to the project (shown comparison supported by market research)	
Guidance: Supplies		Supplies	
<p>Supplies are tangible personal property other than equipment. Any single item valued at \$5,000 or more in this category should be moved to the "Equipment" category. Non-tangible goods and services associated with supplies, such as printing services, photocopy services, and rental costs should be included in the "Other" category.</p> <p>The applicant's narrative must include a brief description of the supplies required to perform the work. These costs should be categorized by major supply categories and include the estimated costs by category. For example, office supplies, computer supplies, and monitoring supplies.</p>		<p>A. Is the applicant proposing supplies as a direct cost under the application? <i>If NO, go to Contractual/Consultant Services.</i></p> <p>B. Are proposed supply costs eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations?</p> <p>C. Overall and by category/type of supply, are the proposed supply costs reasonable and necessary to achieve project objectives?</p> <p>D1. Total requested supply costs: D2. Total approved supply costs:</p>	
		<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>\$1,750 \$1,750</p>	
Basis for Cost Determination: Supplies (check all applicable boxes)			
<input type="checkbox"/> Market research/market value - Source:		<input checked="" type="checkbox"/> Prudent person test	<input type="checkbox"/> Other:
Guidance: Contractual/Consultant Services		Contractual/Consultant Services	
<p>Contractual/consultant services are those services to be carried out by an individual or organization other than the applicant in the form of a procurement relationship.</p> <p>The applicant should list the proposed contract activities along with a brief description of the scope of work or services to be provided, proposed duration, and proposed procurement method (competitive or non-competitive), if known.</p> <p>Non-State applicants must conduct a price-cost analysis for all procurement as required under 40 CFR 31.36 (States, Local Governments, and Indian Tribal Governments) or 40 CFR 30.45 (Non-Profits and Institutions of Higher Education).</p> <p>If non-competitive (e.g., sole-source) contracting is proposed by locality or tribal applicants for any amount, or by institutions of higher education, hospitals, or non-</p>		<p>A. Is the applicant proposing to acquire contractual services as a direct cost under the application? <i>If NO, go to Other Direct Costs.</i></p> <p>B. Are proposed contractual/consultant costs eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations?</p> <p>C. Are the proposed services necessary and reasonable to carry out the applicant's proposed scope of work?</p> <p>D. If stated in the application, are the durations of proposed contracts consistent with the budget and project periods?</p> <p>E. For non-State applicants, if sole-source procurements are indicated, has the applicant been informed of sole-source and cost-price analysis requirements?</p> <p>F1. Total requested contractual/consultant costs: F2. Total approved contractual/consultant costs:</p>	
		<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p> <p>\$1,500</p>	

profits in excess of \$100,000, the PO may require the applicant to prepare a technical justification for the non-competitive procurement. State applicants need not provide a justification for non-competitive procurement.		\$1,500
Basis for Cost Determination: Contractual/Consultant Services (check all applicable boxes)		
<input checked="" type="checkbox"/> Knowledge of the services to be provided <input type="checkbox"/> Consistency with recipient's procurement system (if State applicant)		<input type="checkbox"/> Additional research - Specify: <input type="checkbox"/> Other:
Guidance: Other Direct Costs	Other Direct Costs	
Other: This category should include only those types of direct costs that do not fit in any of the other budget categories. Examples of costs that may be in this category are: insurance and indemnification, rental/lease of equipment or supplies, equipment service or maintenance contracts, printing or photocopying, and subaward costs. Subawards: Subawards (e.g., subgrants) are a distinct type of cost under this category. The term "subaward" means an award of financial assistance (money or property) by any legal agreement made by the recipient to an eligible subrecipient. This term does not include procurement purchases, technical assistance in the form of services instead of money, or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct appropriations. Subcontracts are not subawards and belong in the contractual category. Applicants must provide the aggregate amount they propose to issue as subaward work and a description of the types of activities to be supported.	A. Is the applicant proposing any other types of costs as direct costs under the application? <i>If NO, go to Questioned Costs.</i> B. Are the specific costs/activities eligible and allowable for funding (and cost sharing and/or matching if applicable) as direct costs under applicable program guidance and program regulations? C. Taking into account each different type of cost proposed, are the costs reasonable and necessary to achieve project objectives?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>
	D. Does this award include any subaward work? <i>If NO, go to Questioned Costs.</i> D.1 Are there any programmatic eligibility restrictions on who may perform proposed subaward work? D.2 Is the proposed subaward work for authorized assistance purposes (i.e., not to acquire goods or services for use by the applicant)? D.3 Is the proposed subaward work necessary to achieve project objectives? E1. Total requested other (including subaward) costs: E2. Total approved other (including subaward) costs:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> <div style="border: 1px solid black; width: 100px; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
Questioned Costs		
Did this cost review analysis result in questioned costs that required the applicant to submit a revised budget sheet? (If YES, please provide a brief narrative on the questioned costs and the resolution of the questioned costs.) <div style="border: 1px solid black; width: 700px; height: 20px;"></div>		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Cost Review Analysis Summary		
<i>The cost review analysis of the proposed applicant budget was conducted in accordance with applicable program guidance and regulation. Answers to all cost review questions are based on the best professional judgment of the undersigned reviewer after analysis of the grant application and applicable programmatic documents (e.g., programmatic guidance, regulation, etc.).</i>		

Project Officer Name: Tim Wilhite	Project Officer Signature: signed	Date: 07/16/2014
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